

**UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	Case No.:
)	
v.)	
)	
JOSEPH D. CORNWELL, JR.,)	
ROBERT A. LABELLA JR. as TRUSTEE)	
OF THE ROBERT A. LABELLA)	
REVOCABLE TRUST UAD 7-14-97,)	
SOMERSET SHORES HOMEOWNER'S)	
ASSOCIATION, INC.,)	
DR. PHILIPPS COMMUNITY)	
ASSOCIATION, INC.,)	
ORANGE COUNTY TAX)	
COLLECTOR,)	
JOMICO, LLC a/k/a JOMICH, LLC,)	
)	
Defendants.)	
_____)	

COMPLAINT

Plaintiff, United States of America, by and through undersigned counsel, for its complaint against the defendants, states and alleges as follows:

1. The United States brings this action to reduce to judgment Joseph D. Cornwell, Jr.'s ("Joseph Cornwell" or "Cornwell") outstanding federal income tax liabilities for the tax years 2002, 2003, and 2005, and enforce the federal tax liens against defendant JOMICO, LLC a/k/a JOMICH, LLC (hereinafter "JOMICO") as the alter-ego of Joseph Cornwell, against real property located in Orange County, Florida (hereinafter the "Subject Property") titled to JOMICO, to satisfy, in whole or in part, Joseph Cornwell's outstanding tax liabilities.

2. These claims are asserted at the request and with the authorization of the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and at the direction of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401 and 7403.

JURISDICTION AND VENUE

3. Jurisdiction is conferred upon this Court by 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this district pursuant to 28 U.S.C. §§ 1391 and 1396, because the Subject Property lies within this judicial district, and the federal tax liabilities at issue accrued within this judicial district.

PARTIES

5. Defendant Joseph D. Cornwell, Jr., the taxpayer, resides in Orange County, Florida within this judicial district.

6. Defendant JOMICO is a Delaware limited liability company. JOMICO is registered to do business in the State of Florida and has a place of business located at 7101 Presidents Drive, Suite 350, Orlando, Florida 32809.

7. Defendant Robert A. Labella Jr. as Trustee of the Robert A. Labella Revocable Trust UAD 7-14-97 (hereinafter the “Labella Revocable Trust”) resides within this judicial district. The defendant is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

8. Defendant Somerset Shores Homeowner’s Association, Inc. does business within this judicial district. The defendant is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

9. Defendant Dr. Phillips Community Association, Inc. does business within this judicial district. The defendant is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

10. Defendant Orange County Tax Collector is located within this judicial district. The defendant is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

THE SUBJECT PROPERTY

11. The Subject Property is located 7313 Somerset Shores Court, Orlando, Florida 32819 and is described more particularly as follows:

Lot 32, SOMERSET SHORES, according to the map or plat thereof as recorded in Plat Book 29, Page 53, Public Records of Orange County, Florida.

PARCEL ID# 26-23-28-8135-00320

12. On January 5, 2015, defendant JOMICO acquired title to the Subject Property from defendant Labella Revocable Trust by Trustee's Deed for the sum of \$10.00. The deed was recorded in the public records of Orange County, Florida on January 15, 2015 at Book 10862 Page 1663. (A true and accurate copy of the Trustee's Deed is attached hereto as Exhibit A.)

13. Also on January 5, 2015, JOMICO and Joseph Cornwell executed a promissory note concerning the Subject Property, and JOMICO executed and delivered a purchase money mortgage securing the payment of the same to the Labella Revocable Trust, in the amount of \$330,000.00. The mortgage was recorded in the public records of Orange County, Florida on January 15, 2015 at Book 10862 Page 1665. (A true and accurate copy of the mortgage is attached hereto as Exhibit B.)

**COUNT I- REDUCING FEDERAL TAX LIABILITIES OF
JOSEPH CORNWELL TO JUDGMENT**

14. Joseph Cornwell was required but failed to file federal income tax returns for the tax years 2002, 2003 and 2005 or pay any taxes for those years. After Cornwell failed to file and pay his federal taxes, a delegate of the Secretary of the Treasury conducted an audit of those tax years and made assessments against Cornwell for the unpaid income taxes, penalties, and interest. The assessments, made against Cornwell on January 5, 2009, are described in the following table:

Tax Year	Assessed Tax	Failure to Prepay Tax Penalty	Late Filing Penalty	Late Payment Penalty	Interest
2002	126,663.00	4,232.71	28,499.18	31,665.75	64,877.00
2003	98,951.00	2,553.06	22,263.98	24,737.75	43,168.77
2005	130,742.00	5,244.27	29,416.95	21,572.43	34,589.54
Total	356,356.00	12,030.04	80,180.11	77,975.93	142,635.31

15. A delegate of the Secretary of the Treasury gave notices of the assessments described in paragraph 14, above, to Cornwell and made demands for payment. Despite notice and demand, Cornwell neglected, failed and/or refused to pay the federal taxes at issue. As of December 31, 2018, Cornwell owes \$974,937.84, plus statutory additions including interest that continues to accrue until full payment.

COUNT II- FORECLOSING ALTER-EGO FEDERAL TAX LIEN

16. JOMICO transacts business in Florida. JOMICO has never reported any income or filed federal tax returns with the IRS.

17. Cornwell is the sole member of JOMICO. Cornwell executed the promissory note described in paragraph 13, above, on behalf of JOMICO as “Borrower-Manager.” Cornwell is also listed as the “Managing Member” on JOMICO’s Application by Foreign Limited Liability Company for Authorization to Transact Business in Florida filed with the Florida Secretary of State, and is the sole signatory to JOMICO’s corporate accounts.

18. Cornwell disregarded the corporate formalities of JOMICO and improperly used JOMICO’s corporate accounts. Between 2013 and 2017, over \$900,000.00 were deposited into JOMICO’s Bank of America corporate account ending in 4297 from a JOMICO Bank of America Account ending in 8032, a JP Morgan Chase Bank account from another entity owned by Cornwell, as well as other sources. As described in paragraphs 19 through 21, below, most of those funds were used to pay Cornwell’s personal expenses or for his personal benefit.

19. In 2013, Cornwell wired \$200,000.00 out of JOMICO’s Bank of America corporate account ending in 4297 to investment firms for his personal benefit including the following:

- a. \$100,000.00 to National Finance Service; and
- b. \$100,000.00 to Fidelity Group Investments.

20. Cornwell used over \$300,000.00 in additional funds from JOMICO’s Bank of America Account ending in 4297 between 2013 and 2017 for personal use, including but not limited to cash withdrawals, department store purchases, vacations, car payments, restaurant

meals, and other personal expenses. Examples of some of Cornwell's personal expenses from this account are described below:

- a. Cash withdrawals in excess of \$82,000.00;
- b. Payment of \$80,151.12 to JM LEXUS;
- c. Payments totaling in excess of \$14,000.00 to department stores, including but not limited to over \$2,900.00 to Bloomingdales, over \$1,320.00 to Lazarre's Fine Coats, and over \$3,200.00 to Neiman Marcus;
- d. Purchases of wines and spirits in excess of \$5,600.00;
- e. Payments in excess of \$4,000.00 to the Apple Store;
- f. Payments to restaurants in excess of \$6,000.00, including payments to The Capital Grille steakhouse in excess of \$3,600.00;
- g. Purchases at Home Depot in excess of \$3,700.00;
- h. Payments to the Oral Hygiene Center in excess of \$5,800.00; and
- i. Payments in excess of \$13,000.00 for vacations in Las Vegas, including but not limited to over \$3,200.00 to department stores such as Forever 21 and True Religion, and over \$5,000.00 towards entertainment.

21. Cornwell also transferred over \$132,000.00 from JOMICO's Bank of America account ending in 4297 to a water distribution company he owns and used most of those funds for his personal benefit.

22. As shown by the transactions described in paragraphs 17 through 21, above, JOMICO was a mere instrumentality of Joseph Cornwell. To that end, from 2013 to 2017,

Cornwell used over \$600,000.00 of funds from JOMICO's operations for his personal benefit and to pay his personal expenses.

23. JOMICO was used for an improper purpose which caused injury to the United States. Cornwell depleted JOMICO funds while JOMICO never filed or paid federal taxes. The improper use of the corporate form caused injury to the United States by preventing the IRS from collecting the federal taxes owed by JOMICO and by allowing Cornwell to evade federal tax laws.

24. As a result of the conduct described in paragraphs 17 through 21, above, on May 7, 2018, a delegate of the Secretary of the Treasury filed a Notice of Federal Tax Lien against "JOMICO LLC as an alter ego of Joseph D. Cornwell" in the public records of Orange County, Florida. (A true and accurate copy of the Notice of Federal Tax Lien against JOMICO is attached hereto as Exhibit C.)

25. By virtue of the assessments described in paragraph 14, above, and Cornwell's failure to pay such assessed liabilities, pursuant to 26 U.S.C. §§ 6321-6322, federal tax liens arose on the dates of assessments of the taxes at issue and attached to all of Cornwell's property and rights to property. On May 23, 2010, a delegate of the Secretary of the Treasury filed a Notice of Federal Tax Lien against Cornwell in the public records of Orange County, Florida. (A true and accurate copy of the Notice of Federal Tax Lien against Cornwell is attached hereto as Exhibit D.)

26. Because JOMICO is Cornwell's alter-ego, the federal tax liens described in paragraph 25, above, attach to all property and rights to property of JOMICO, including the Subject Property, and the United States is entitled to enforce the liens on the Subject Property in order to collect Cornwell's outstanding tax liabilities.

WHEREFORE, the United States of America prays that the Court
adjudge, determine, and decree:

- A. That Joseph Cornwell is indebted to the United States for his unpaid federal income tax liabilities for the tax years 2002, 2003 and 2005 in the amount of \$974,937.84, plus statutory interest and other additions accruing according to law from December 31, 2018;
- B. That JOMICO, LLC is the alter-ego of Joseph Cornwell;
- C. That by virtue of the assessments identified and described above, the United States has valid and subsisting statutory liens that attach to all property and rights to property of Joseph Cornwell, including the Subject Property;
- D. That any defendants named in paragraphs 6-10 claiming an interest in the Subject Property or its sale proceeds affirmatively demonstrate that interest;
- E. That the statutory liens described above be enforced against the Subject Property and that the same be sold pursuant to 26 U.S.C. § 7403 free and clear of the rights of all parties to this action, and that the proceeds from that sale be distributed in accordance with the Court's findings concerning the validity and priority of the parties' interests in said Subject Property; and
- F. That the United States be awarded its costs incurred in connection with this action, along with such other relief as is just and proper.

Dated: December 21, 2018

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division

By: /s/ Pascale Guerrier
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JS 44 (Rev. 09/11)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

DEFENDANTS

Joseph D. Cornwell, Jr. et al

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Orange County

(IN U.S. PLAINTIFF CASES ONLY)

NOTE:

IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

(c) Attorneys (Firm Name, Address, and Telephone Number)

Pascale Guerrier, U.S. Dept. of Justice, Tax Division, 555 4th St NW
Room 6223, Washington, D.C. 20001 (202) 353-1978

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)☒ 1 U.S. Government Plaintiff☐ 3 Federal Question (U.S. Government Not a Party)☐ 2 U.S. Government Defendant☐ 4 Diversity (Indicate Citizenship of Parties in Item III)**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

(For Diversity Cases Only)

Citizen of This State

PTF DEF
☐ 1 ☒ 1

Incorporated or Principal Place of Business In This State

PTF DEF
☐ 4 ☐ 4

Citizen of Another State

☐ 2 ☐ 2

Incorporated and Principal Place of Business In Another State

☐ 5 ☐ 5

Citizen or Subject of a Foreign Country

☐ 3 ☐ 3

Foreign Nation

☐ 6 ☐ 6**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS		FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	PERSONAL INJURY	PERSONAL INJURY	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability			<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability			<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Federal Employers' Liability	PERSONAL PROPERTY			<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 370 Other Fraud	LABOR	PROPERTY RIGHTS	<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 710 Fair Labor Standards Act	<input type="checkbox"/> 820 Copyrights	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 720 Labor/Mgmt. Relations	<input type="checkbox"/> 830 Patent	<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 740 Railway Labor Act	<input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury		<input type="checkbox"/> 751 Family and Medical Leave Act		<input type="checkbox"/> 850 Securities/Commodities/Exchange
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 362 Personal Injury - Med. Malpractice		<input type="checkbox"/> 790 Other Labor Litigation	SOCIAL SECURITY	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 196 Franchise			<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 891 Agricultural Acts
	REAL PROPERTY	PRISONER PETITIONS		<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence	IMMIGRATION	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	Habeas Corpus:	<input type="checkbox"/> 462 Naturalization Application	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 530 General	<input type="checkbox"/> 463 Habeas Corpus - Alien Detainee (Prisoner Petition)	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 465 Other Immigration Actions	FEDERAL TAX SUITS	<input type="checkbox"/> 950 Constitutionality of State Statutes
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 540 Mandamus & Other		<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<input type="checkbox"/> 550 Civil Rights		<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 555 Prison Condition			
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN

(Place an "X" in One Box Only)

☒ 1 Original Proceeding☐ 2 Removed from State Court☐ 3 Remanded from Appellate Court☐ 4 Reinstated or Reopened☐ 5 Transferred from another district (specify)☐ 6 Multidistrict Litigation**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity)

26 U.S.C. Sections 7402 and 7403

Brief description of cause

Suit to Reduce Federal Tax Assessments to Judgment and Foreclose Federal Tax Liens

VII. REQUESTED IN COMPLAINT:☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

974,937.84

CHECK YES only if demanded in complaint

JURY DEMAND:

☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions)

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I. (a) Plaintiffs-Defendants. Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.C.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; federal question actions take precedence over diversity cases.)

III. Residence (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. Nature of Suit. Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerks in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

V. Origin. Place an "X" in one of the seven boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

Appeal to District Judge from Magistrate Judgment. (7) Check this box for an appeal from a magistrate judge's decision.

VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553
Brief Description: Unauthorized reception of cable service

VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.

Demand. In this space enter the dollar amount (in thousands of dollars) being demanded or indicate other demand such as a preliminary injunction.

Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. Related Cases. This section of the JS 44 is used to reference related pending cases if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 on *(date)* _____, and mailed a copy to the individual's last known address; or

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 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*: _____

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

EXHIBIT A

THIS INSTRUMENT PREPARED BY:

Roland H. Acosta, Attorney at Law
Roland H Acosta & Associates, P.A.
399 Carolina Avenue Suite 210
Winter Park, Florida 32789
407-644-2531
File No. LAB 0200-14

DOC# 20150025853 B: 10862 P: 1663
01/15/2015 11:16:45 AM Page 1 of 2
Rec Fee: \$18.50
Dead Doc Tax: \$3,010.00
DOR Admin Fee: \$0.00
Intangible Tax: \$0.00
Mortgage Stamp: \$0.00
Martha O. Haynie, Comptroller
Orange County, FL
SA - Ret To: ROLAND H ACOSTA

TRUSTEE'S DEED



THIS TRUSTEE'S DEED, made and executed this 5th day of January, 2015 by **Robert A. LaBella, trustee of the Robert A. LaBella Revocable Trust UAD 7/14/97**, whose mailing address is 109 Avenham drive, Deland, Florida 32724 (hereinafter referred to as "Grantor"), to **Jomico, LLC. a Delaware limited liability corporation**, whose mailing address 7101 Presidents Drive, Suite 350, Orlando, FL 32809 (hereinafter collectively referred to as "Grantee");

Wherever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships [including joint ventures], public bodies and quasi-public bodies.

WITNESSETH:

THAT the Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the Grantee all that certain land situate in ORANGE County, Florida, as more particularly described as follows:

Lot 32, SOMERSET SHORES, according to the map or plat thereof as recorded in Plat Book 29, Page 53, Public Records of Orange County, Florida.

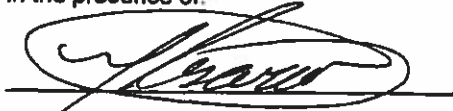
PARCEL ID# 26-23-28-8135-00320

TOGETHER with all of the Grantor's interest in and to all tenements, hereditaments, easements and appurtenances, including riparian rights, if any, belonging or in anywise appertaining to the Property.

TO HAVE AND TO HOLD, the same in fee simple forever.

IN WITNESS WHEREOF, the Grantor executed these presents as of the day and year first above written.

Signed, sealed and delivered
in the presence of:



Signature

Michael Rosario
Print Name



Signature

Leivy Roche
Print Name

Robert A. LaBella Revocable Trust
UAD 7/14/97

By: 
Robert A. LaBella, Trustee

STATE OF FLORIDA)
COUNTY OF ORANGE)

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid, to take acknowledgments, personally appeared **Robert A. LaBella, trustee of the Robert A. LaBella Revocable Trust UAD 7/14/97**, who [] is personally known to me, or [] produced FL Drivers ID. as identification, and who acknowledged that he executed the foregoing instrument freely and voluntarily for the uses and purposes expressed therein.

WITNESS my hand and official seal in the County and State last aforesaid this 5th day of January, 2015.

[SEAL]


Notary
Commission Expires:

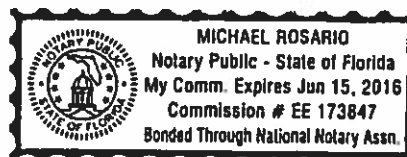


EXHIBIT B

Prepared by and return to:

Roland H Acosta
Attorney at Law
Roland H Acosta & Associates, P.A.
399 Carolina Avenue Suite 210
Winter Park, FL 32789
407-644-2531
File Number: LAB 0200-14
Will Call No.:

DOCH 20150025854 B: 10862 P: 1885
01/15/2015 11:16:45 AM Page 1 of 4
Rec Fee: \$35.50
Deed Doc Tax: \$0.00
DOR Admin Fee: \$0.00
Intangible Tax: \$660.00
Mortgage Stamp: \$1,155.00
Martha O. Haynie, Comptroller
Orange County, FL
SA - Ret To: ROLAND H ACOSTA



[Space Above This Line For Recording Data]

MORTGAGE

This Indenture, Made this January 5, 2015 by and between Jomico, LLC, a Delaware limited liability company whose address is 7101 Presidents Drive, Suite 350, Orlando, FL 32809, hereinafter called the Mortgagor, and Robert A. LaBella, as Trustee of the ROBERT A. LABELLA REV TRUST UAD 7-14-97 whose address is 109 Avenham Drive, Deland, FL 32724, hereinafter called the Mortgagee:

The terms "Mortgagor" and "Mortgagee", shall include heirs, personal representatives, successors, legal representatives and assigns, and shall denote the singular and/or the plural, and the masculine and/or the feminine and natural and/or artificial persons, whenever and wherever the context so admits or requires.

Witnesseth, that the said Mortgagor, for and in consideration of the aggregate sum named in the promissory note, a copy of which is attached hereto and made a part hereof, the receipt of which is hereby acknowledged, does grant, bargain and sell to the said Mortgagee, his successors and assigns, in fee simple, the following described land, situate, lying and being in Orange County, Florida, to-wit:

Lot 32, SOMERSET SHORES, according to the map or plat thereof as recorded in Plat Book 29, Page 53, Public Records of Orange County, Florida.

And the said Mortgagor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

Provided always, that if said Mortgagor, his successors or assigns, shall pay unto the said Mortgagee, his successors or assigns, that certain promissory note, of which a true and correct copy is attached, and Mortgagor shall perform, comply with and abide by each and every stipulation, agreement, condition and covenant of said promissory note and of this mortgage, and shall duly pay all taxes, all insurance premiums reasonably required, all costs and expenses including reasonable attorneys fees that Mortgagee may incur in collecting money secured by this mortgage, and also in enforcing this mortgage by suit or otherwise, then this mortgage and the estate hereby created shall cease and be null and void.

Mortgagor hereby covenants and agrees:

1. To pay the principal and interest and other sums of money payable by virtue of said promissory note and this mortgage, or either, promptly on the days respectively the same severally come due.
2. To keep the buildings now or hereafter on the land insured for fire and extended coverage in a sum at least equal to the amount owed on the above described promissory note, and name the Mortgagee as loss payees, and to furnish Mortgagee with a copy of all current policies. If Mortgagor does not provide Mortgagee with copies of the policies showing Mortgagee as loss payees after 14 days written demand by Mortgagee, then Mortgagee may purchase such insurance and shall add any payments made for such policy to the principal balance owed on the mortgage, and such payments shall

Initials:

DoubleTime

accrue interest at the maximum rate of interest allowed by law. In the event any sum of money becomes payable under such policy, Mortgagee, his legal representatives or assigns, shall have the option to receive and apply the same on account of the indebtedness hereby secured or to permit Mortgagor to receive and use it or any part thereof for repair or replacement, without hereby waiving or impairing any equity, lien or right under or by virtue of this mortgage. In the event of loss Mortgagor shall give immediate notice to Mortgagee.

3. To permit, commit or suffer no waste, impairment or deterioration of the property, or any part thereof.
4. To permit no other lien or mortgage to be placed ahead of this mortgage.
5. Mortgagor shall provide proof of payment of annual real estate taxes by March 15, for the preceding years taxes. In the event that Mortgagor does not pay the taxes by such date, the Mortgagee may pay the taxes and the full amount of such payment by Mortgagee shall be added to the principal balance owed on the mortgage, and shall accrue interest at the maximum rate allowed by law.
6. The Mortgagee may, at any time pending a suit upon this mortgage, apply to the court having jurisdiction thereof for the appointment of a receiver, and such court shall forthwith appoint a receiver, and such receiver shall have all the broad and effective functions and powers in anywise entrusted by a court to a receiver, and such appointment shall be made by such court as an admitted equity and a matter of absolute right to said Mortgagee. The rents, profits, income, issues, and revenues shall be applied by such receiver according to the lien of this mortgage.
7. If any of the sums of money due and owing to Mortgagee under the terms of the promissory note and this mortgage, including but not limited to any advance made by Mortgagee for the payment of insurance or taxes, are not paid within 15 days after the same become due and payable, or if each of the stipulations, agreements, conditions and covenants of the promissory note and this mortgage, or either, are not fully performed or complied with the aggregate sum owed on the promissory note shall become due and payable forthwith or thereafter at the option of Mortgagee, his successors, legal representatives, or assigns.
8. The Mortgagor hereby waives and releases any right to an automatic stay ("Stay") under the federal Bankruptcy Law to the extent such Stay may apply to the foreclosure of this Mortgage or the collection of the Note secured by this Mortgage and agrees not to oppose or object to any efforts by the Mortgagee to obtain relief from the Stay which may affect the foreclosure or the collection of the Note.
9. **DUE ON SALE:** - If the Mortgagor shall sell, convey or alienate the land described herein or any part thereof, or any interest therein, or shall be divested of its title or any interest therein in any manner or way, whether voluntarily or involuntarily, without the written consent of the Mortgagee, the Mortgagee shall have the right to declare any indebtedness or obligations secured hereby, irrespective of the Maturity Date specified in the Note, immediately due and payable.
10. The loan which is evidenced by the Promissory Note is neither Assumable nor Assignable.
11. **Waiver of Jury Trial** - Mortgagee and Mortgagor hereby knowingly, voluntarily and intentionally waive the right either may have to a trial by jury in respect to any litigation based herein, as arising out of this Mortgage, or the financing represented by this Mortgage and the Note secured by this Mortgage. This provision is a material inducement for the Mortgage financing the loan reflected by the Note secured by this Mortgage.


This mortgage and the note hereby secured shall be construed and enforced according to the laws of the State of Florida.

The principal sum secured hereby, along with any interest to be paid in accordance with the terms of the note secured hereby, shall immediately become due and payable without notice, if a transfer of title to the premises by sale or otherwise is made without the Mortgagee's written consent, while this mortgage remains a lien thereon, at the option of Mortgagee, his successors, legal representatives, or assigns.

Executed at Orange County, Florida on the date written above.

Signed, sealed and delivered in the presence of:


Witness Name: Michael Rosario


Witness Name: Michael Rosario

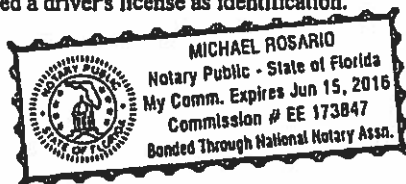
Jomico, LLC, a Delaware limited liability company

By: 
Joseph Cornwell, Manager

State of Florida
County of Orange

The foregoing instrument was sworn to and subscribed before me this 5th day of January, 2015 by Joseph Cornwell of Jomico, LLC, a Delaware limited liability company, on behalf of the corporation. He/she ☐ is personally known to me or ☒ has produced a driver's license as identification.

[Notary Seal]




Notary Public

Printed Name: Michael Rosario

My Commission Expires: 6-15-16

20150025854 Page 4 of 4

PROMISSORY NOTE

\$330,000.00

January 5, 2015
Orange County, Florida

FOR VALUE RECEIVED, the undersigned promise to pay to the order of Robert A. LaBella, as Trustee of the ROBERT A. LABELLA REV TRUST UAD 7-14-97 at 109 Avenham Drive, Deland, FL 32724 or at such other address as may be indicated in writing, in the manner hereinafter specified, the principal sum of Three Hundred Thirty Thousand and 00/100 Dollars (\$330,000.00). The principal shall be payable in lawful money of the United States of America, on the date and in the following manner:

The sum of \$5,500.00 representing an installment payment of principal shall be due and payable on February 1, 2015, and on the 1st day of each month thereafter until January 1, 2020, at which time the remaining principal balance, together with any accrued but unpaid interest, shall be due.

All payments shall be first applied to late charges, if any, and the balance remaining, if any, shall be applied to the payment of the principal sum.

This Note may be prepaid, in whole or in part, without penalty, at any time prior to maturity.

This Note is secured by a mortgage on real estate, of even date herewith, the terms of which are incorporated herein by reference, made by the makers hereof in favor of the said payee, and shall be construed and enforced according to the laws of the State of Florida.

The undersigned promises to pay the real estate taxes when due and promises to keep real property insured. A failure to pay real estate taxes or property insurance will be considered a default under this Promissory Note.

The Mortgage securing this Note contains the following Acceleration or "Due on Sale" provision:

Due on Sale - If the Mortgagor shall sell, convey or alienate the land described herein or any part thereof, or any interest therein, or shall be divested of its title or any interest therein in any manner or way, whether voluntarily or involuntarily, without the written consent of the Mortgagee, the Mortgagee shall have the right to declare any indebtedness or obligations secured hereby, irrespective of the Maturity Date specified in the Note, immediately due and payable.

The loan which is evidenced by this Promissory Note is neither Assumable nor Assignable.

If default be made in the payment of any installment under this Note, and if such default is not made good within 15 days, the entire principal sum shall at once become due and payable without notice at the option of the holder of this Note. Failure to exercise this option shall not constitute a waiver of the right to exercise the same at a later time for the same default or for any subsequent default. Any payment not received within 3 days of the due date shall include a late charge of 5% of the payment due. Any installment payment not received within 15 days of the due date shall incur a default interest rate of 18% per annum or the highest interest rate allowed by law until paid in full. In the event of default in the payment of this Note, and if the same is placed in the hands of any attorney for collection, the undersigned hereby agree to pay all costs of collection, including a reasonable attorneys' fee.

Makers waive demand, presentment for payment, protest, and notice of nonpayment and dishonor.

Junico, LLC, a Delaware limited liability corporation

By: 
Joseph Cornwell - Borrower, Manager

(Corporate Seal)

 (Seal)
Joseph Cornwell - Borrower

The state documentary tax due on this Note (\$1,155.00) have been paid on the Mortgage securing this indebtedness.

EXHIBIT C

Form 668(Y) (Rev. 10-1999)	Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
--------------------------------------	---

Small Business / Self Employed - Area: 3	Serial Number 306494818	For Optional Use by Recording Office
--	----------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
 JOMICO LLC
 as an Alter Ego of
 JOSEPH D CORNWELL

Residence
 PO BOX 1236
 ALPHARETTA, GA 30009-1236367

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

DOC# 20180268711
 05/07/2018 11:27:25 AM Page 1 of 1
 Rec Fee: \$10.00
 Phil Diamond, Comptroller
 Orange County, FL
 SA - Ret To: INTERNAL REVENUE SERVICE



Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	██████████	01/05/2009	02/04/2019	\$255,957.64
1040	12/31/2003	██████████	01/05/2009	02/04/2019	\$191,674.56
1040	12/31/2005	██████████	01/05/2009	02/04/2019	\$232,678.26

Place of Filing Orange County Comptroller Orange County Orlando, FL 32801	Total	\$680,310.46
--	-------	--------------

This notice was prepared and signed at BALTIMORE, MD on this, the 27th day of April, 2018.

Signature <i>K. Lovejoy for</i> M JACKSON, Employee # - 2308-2117	Title REVENUE OFFICER, Phone # - (470)719-6791
--	---

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Recording Office

Form 668(Y) (Rev. 10-1999)

EXHIBIT D

Form 668 (Y)(c) (Rev. February 2004)	3351 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien																														
Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (800) 913-6050	Serial Number <div style="text-align: right;">720139610</div>																														
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.																															
Name of Taxpayer JOSEPH D CORNWELL																															
Residence 2582 MAGUIRE ROAD OCOEE, FL 34761																															
<div style="border: 1px solid black; padding: 5px;"> IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). </div>																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Kind of Tax (a)</th> <th style="width: 15%;">Tax Period Ending (b)</th> <th style="width: 20%;">Identifying Number (c)</th> <th style="width: 15%;">Date of Assessment (d)</th> <th style="width: 15%;">Last Day for Refiling (e)</th> <th style="width: 20%;">Unpaid Balance of Assessment (f)</th> </tr> </thead> <tbody> <tr> <td>1040</td> <td>12/31/2002</td> <td>XXX-XX-1088</td> <td>01/05/2009</td> <td>02/04/2019</td> <td>255937.64</td> </tr> <tr> <td>1040</td> <td>12/31/2003</td> <td>XXX-XX-1088</td> <td>01/05/2009</td> <td>02/04/2019</td> <td>191674.56</td> </tr> <tr> <td>1040</td> <td>12/31/2005</td> <td>XXX-XX-1088</td> <td>01/05/2009</td> <td>02/04/2019</td> <td>221565.19</td> </tr> <tr> <td colspan="5" style="text-align: right;">Total</td> <td>\$ 669177.39</td> </tr> </tbody> </table>		Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)	1040	12/31/2002	XXX-XX-1088	01/05/2009	02/04/2019	255937.64	1040	12/31/2003	XXX-XX-1088	01/05/2009	02/04/2019	191674.56	1040	12/31/2005	XXX-XX-1088	01/05/2009	02/04/2019	221565.19	Total					\$ 669177.39
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)																										
1040	12/31/2002	XXX-XX-1088	01/05/2009	02/04/2019	255937.64																										
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1040	12/31/2005	XXX-XX-1088	01/05/2009	02/04/2019	221565.19																										
Total					\$ 669177.39																										
Place of Filing ORANGE COUNTY COMPTROLLER ORANGE COUNTY ORLANDO, FL 32801																															



DCM 20100678958 B: 10138 P: 0548
 11/23/2010 02:52:36 PM Page 1 of 1
 Rec Fee: \$18.00
 Martha O. Haynie, Comptroller
 Orange County, FL
 TB - Ref To: INTERNAL REVENUE SERVICE

This notice was prepared and signed at BALTIMORE, MD, on this,
 the 10th day of November, 2010.

Signature for J.C. SLATE	 Title REVENUE OFFICER (321) 441-2442 x1820	23-02-3733
-----------------------------	--	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

**UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	Case No.:
)	
v.)	
)	
JOSEPH D. CORNWELL, JR.,)	
ROBERT A. LABELLA JR. as TRUSTEE)	
OF THE ROBERT A. LABELLA)	
REVOCABLE TRUST UAD 7-14-97,)	
SOMERSET SHORES HOMEOWNER'S)	
ASSOCIATION, INC.,)	
DR. PHILIPPS COMMUNITY)	
ASSOCIATION, INC.,)	
ORANGE COUNTY TAX)	
COLLECTOR,)	
JOMICO, LLC a/k/a JOMICH, LLC,)	
)	
Defendants.)	
_____)	

NOTICE OF LIS PENDENS

TO WHOM IT MAY CONCERN:

PLEASE TAKE NOTICE that the United States of America has commenced an action in the United States District Court for the Middle District of Florida, Orlando Division, involving the real property located at 7313 Somerset Shores Court, Orlando, Florida 32819, situated, lying and being in Orange County, Florida, to-wit:

Lot 32, SOMERSET SHORES, according to the map or plat thereof as recorded in Plat Book 29, Page 53, Public Records of Orange County, Florida.

PARCEL ID# 26-23-28-8135-00320

Dated: December 21, 2018

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division

By: /s/ Pascale Guerrier
Pascale Guerrier
Trial Attorney, Tax Division
U.S. Department of Justice
555 4th Street, N.W., Room 6223
Washington, D.C. 20001
Telephone: (202) 353-1978
Telecopier: (202) 514-4963
E-mail: Pascale.Guerrier@usdoj.gov

Of Counsel:

MARIA CHAPA LOPEZ
United States Attorney
Middle District of Florida
400 W. Washington Street
Suite 3100
Orlando, FL 32801
Telephone: 407-648-7500
Telecopier: 407-648-7643